**PLEASE AMEND THE SPECIFICATION AS FOLLOWS:**

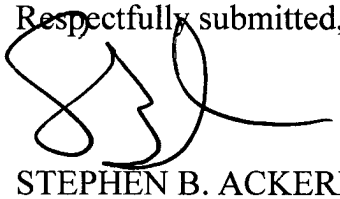
After the title, insert -- This is a division of Patent Application serial number 10/210,954, filing date 8/2/02, Flash Memory Cell With High Programming Efficiency By Coupling From Floating Gate To Sidewall, assigned to the same assignee as the present invention.

**REMARKS**

A reference to the parent case has been added by Preliminary Amendment to this Divisional Patent Application.

The application is believed to be in condition for allowance. Allowance of the subject Patent Application is therefore respectfully requested.

Respectfully submitted,



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